

**Amendments to the Claims:**

This listing of claims will replace all prior versions, and listings, of claims in the application:

**Listing of Claims:**

Claim 1 (currently amended). A method of managing risk in a security that is based on the prospective income of a performer, the method comprising:

a) ~~defining~~employing a first processing circuit to define an asset value based on the prospective income of the ~~performer~~performer, the asset value defining a security value;

b) defining a minimum acceptable final valuation;

c) establishing a first account; and

d) receiving into the first account funds in an amount ~~approximately~~substantially equal to or greater than the minimum acceptable final valuation, said funds resulting from sale proceeds of the security instruments having a value based on the asset value; and

e) making excess funds available to the performer, said excess funds including sale proceeds exceeding the minimum acceptable final valuation.

Claim 2 (original). The method of claim 1 wherein the minimum acceptable valuation is equal to the asset value.

Claim 3 (new).        The method of claim 1 wherein the prospective income constitutes professional sports income.

Claim 4 (new).        The method of claim 1, wherein the prospective income includes a predetermined base income and contingent income.